

UNITED STATES DISTRICT COURT  
WESTERN DISTRICT OF NORTH CAROLINA  
CHARLOTTE DIVISION

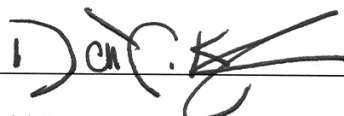
|                                   |   |                  |
|-----------------------------------|---|------------------|
| SECURITIES & EXCHANGE COMMISSION, | ) |                  |
| Plaintiff,                        | ) |                  |
|                                   | ) |                  |
| vs.                               | ) | CIVIL ACTION NO. |
|                                   | ) | 3:02-CV-128-DCK  |
| FREDERICK J. GILLILAND,           | ) |                  |
| Defendant,                        | ) |                  |
|                                   | ) |                  |
| and                               | ) |                  |
|                                   | ) |                  |
| MM ACMC BANQUE DE COMMERCE, INC., | ) |                  |
| Relief Defendant.                 | ) |                  |

**ORDER APPROVING RECEIVER'S UNOPPOSED MOTION TO APPROVE  
SETTLEMENT AND RELEASE AGREEMENT**

On the date set forth below came on for consideration the Receiver's Unopposed Motion to Approve Settlement and Release Agreement. The Court, being familiar with the pleadings and papers on file herein and having considered the unopposed nature of the Motion, finds that the Motion should be granted.

IT IS ORDERED that the Receiver is hereby authorized to take all steps necessary to consummate and execute the Settlement and Release Agreement with Rein Evans Sestanovich, L.L.P., Melrose Escrow, Inc., and Paul J. Cohen.

Signed: November 14, 2006

  
\_\_\_\_\_  
David C. Keesler  
United States Magistrate Judge

